



6640/59442

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Kensaku Abe et al.

Serial No. : 09/529,269
Filed : March 16, 2001
For : ACOUSTIC APPARATUS AND HEADPHONE
Group A.U. : 2643
Date : May 13, 2005

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Transmitted herewith is an Amendment in the above-identified application.

No fee is required.

The fee has been calculated as shown below.

Total claims in excess of 20 previously paid for, at \$50 (\$25) .

Independent claims in excess of 3 previously paid for, at \$200 (\$100) .

Additional Fee for this Amendment 450.00.

This response is being filed within the first month, second month, third month, fourth month, fifth month following the expiration of the term originally set therefor. Applicants Petition for an extension, and the fee of \$120 (\$60), \$450 (\$225), \$1,020 (\$510), \$1,590 (\$795), \$2,160.00 (\$1,080.00) is due and paid herewith.

The fee of \$ set by 37 C.F.R § 1.17(p) for the Information Disclosure Statement is due and paid herewith.

A check in the amount of \$ 450.00 is attached.

Please charge any additional fees or credit any overpayment to Deposit Account No. 03-3125.

COOPER & DUNHAM, LLP



Jay H. Maioli Reg. No. 27,213
COOPER & DUNHAM, LLP
1185 Avenue of the Americas
New York, NY 10036
Telephone (212) 278-0400